

# APPENDIX K

## *Financial*

### *Fiscal Year 2003 to Fiscal Year 2007*

TABLE K-1

**REVENUES BY SOURCE AS PERCENT OF THE UNRESTRICTED GENERAL OPERATING FUND REVENUES  
FISCAL YEAR 2003**

College	Tuition & Fees		Local		State General Aid		Federal		Other Income #		Total Revenues
	\$	%	\$	%	\$	%	\$	%	\$	%	
NICC-01	\$9,662,675	50.07%	\$1,456,466	7.55%	\$6,650,811	34.46%	\$837,249	4.34%	\$690,138	3.58%	\$19,297,339
NIACC-02	6,991,633	37.86	951,609	5.15	7,812,271	42.30	522,267	2.83	2,189,305	11.86	18,467,085
ILCC-03	6,772,503	41.64	716,842	4.41	7,257,423	44.63	469,795	2.89	1,046,039	6.43	16,262,602
NCC-04	2,875,918	38.43	531,864	7.11	3,547,274	47.40	253,947	3.39	274,181	3.67	7,483,184
ICCC-05	9,500,496	49.49	1,174,302	6.12	7,421,336	38.66	511,460	2.67	588,131	3.06	19,195,725
IVCCD-06	6,921,166	43.06	690,019	4.29	6,875,727	42.77	233,967	1.46	1,353,613	8.42	16,074,492
HCC-07	10,724,074	45.78	1,197,666	5.11	9,920,760	42.35	930,993	3.97	652,554	2.79	23,426,047
EICCD-09	13,421,621	44.21	1,868,589	6.15	12,201,815	40.19	1,576,390	5.19	1,293,947	4.26	30,362,362
KCC-10	30,151,023	53.12	2,839,452	5.00	19,149,218	33.74	2,153,188	3.79	2,471,440	4.35	56,764,321
DMACC-11	22,609,525	42.04	4,611,083	8.57	20,324,204	37.79	1,362,446	2.53	4,879,299	9.07	53,786,557
WITCC-12	9,814,804	45.67	1,114,526	5.19	8,007,145	37.26	1,051,902	4.89	1,502,627	6.99	21,491,004
IWCC-13	9,576,626	46.65	1,185,257	5.77	8,233,761	40.10	530,694	2.59	1,004,961	4.89	20,531,299
SWCC-14	2,989,771	38.00	428,291	5.44	3,589,571	45.62	303,912	3.86	\$556,814	7.08	7,868,359
IHCC-15	9,290,401	39.13	824,449	3.47	11,295,119	47.58	957,813	4.03	1,373,514	5.79	23,741,296
SCC-16	6,599,430	45.77	622,383	4.32	6,299,245	43.69	521,797	3.62	374,307	2.60	14,417,162
<b>Total *</b>	<b>157,901,666</b>	<b>45.22</b>	<b>20,212,798</b>	<b>5.79</b>	<b>138,585,680</b>	<b>39.69</b>	<b>12,217,820</b>	<b>3.50</b>	<b>20,250,870</b>	<b>5.80</b>	<b>349,168,834</b>

Source: Iowa Department of Education, Bureau of Community Colleges and Career and Technical Education.

Notes: # Other Income includes: Other State Aid (8.53%), Sales & Services (15.10%), and Other Income (76.37%).

\* Figures rounded to the nearest whole dollar.

TABLE K-2

**REVENUES BY SOURCE AS PERCENT OF THE UNRESTRICTED GENERAL OPERATING FUND REVENUES  
FISCAL YEAR 2004**

College	Tuition & Fees		Local		State General Aid		Federal		Other Income #		Total Revenues
	\$	%	\$	%	\$	%	\$	%	\$	%	
NICC-01	\$11,079,821	53.04%	\$1,462,981	7.00%	\$6,569,436	31.45%	\$816,218	3.91%	\$960,961	4.60%	\$20,889,417
NIACC-02	7,394,776	40.28	959,475	5.23	7,716,687	42.04	616,586	3.36	1,669,276	9.09	18,356,800
ILCC-03	7,697,559	43.61	743,349	4.21	7,168,629	40.61	495,697	2.81	1,545,315	8.76	17,650,549
NCC-04	3,084,052	39.74	539,829	6.96	3,503,873	45.15	240,418	3.10	392,107	5.05	7,760,279
ICCC-05	10,103,914	50.89	1,189,143	5.99	7,330,536	36.93	594,266	2.99	634,280	3.20	19,852,139
IVCCD-06	8,098,439	46.47	693,270	3.98	6,791,601	38.98	255,147	1.46	1,586,654	9.11	17,425,111
HCC-07	11,877,208	48.97	1,210,014	4.99	9,799,379	40.41	967,356	3.99	397,826	1.64	24,251,783
EICCD-09	13,791,467	43.97	1,871,104	5.97	12,052,525	38.43	1,745,356	5.56	1,904,820	6.07	31,365,272
KCC-10	32,890,215	54.98	2,887,823	4.83	18,914,924	31.61	2,236,583	3.74	2,896,748	4.84	59,826,293
DMACC-11	25,683,090	39.24	4,804,984	7.34	20,075,536	30.67	1,406,746	2.15	13,479,353	20.60	65,449,709
WITCC-12	10,144,086	45.91	1,141,508	5.16	7,909,177	35.80	1,025,997	4.64	1,874,895	8.49	22,095,663
IWCC-13	10,889,609	50.30	1,206,629	5.57	8,133,048	37.57	536,680	2.48	882,162	4.08	21,648,128
SWCC-14	3,277,713	40.28	436,907	5.37	3,545,653	43.58	302,118	3.71	574,489	7.06	8,136,880
IHCC-15	10,517,262	42.34	808,890	3.26	11,156,921	44.92	1,037,741	4.18	1,317,575	5.30	24,838,389
SCC-16	6,774,734	46.14	617,046	4.20	6,222,173	42.37	573,004	3.90	497,735	3.39	14,684,692
<b>Total *</b>	<b>173,303,945</b>	<b>46.31</b>	<b>20,572,952</b>	<b>5.50</b>	<b>136,890,098</b>	<b>36.58</b>	<b>12,849,913</b>	<b>3.43</b>	<b>30,614,196</b>	<b>8.18</b>	<b>374,231,104</b>

Source: Iowa Department of Education, Bureau of Community Colleges and Career and Technical Education.

Notes: # Other Income includes: Other State Aid (7.94%), Sales & Services (16.18%), and Other Income (75.88%).

\* Figures rounded to the nearest whole dollar.

TABLE K-3

**REVENUES BY SOURCE AS PERCENT OF THE UNRESTRICTED GENERAL OPERATING FUND REVENUES  
FISCAL YEAR 2005**

College	Tuition & Fees		Local		State General Aid		Federal		Other Income #		Total Revenues
	\$	%	\$	%	\$	%	\$	%	\$	%	
NICC-01	\$11,884,883	54.83%	\$1,449,495	6.69%	\$6,717,355	30.99%	\$929,154	4.29%	\$693,713	3.20%	\$21,674,600
NIACC-02	7,997,617	41.95	892,425	4.68	7,859,917	41.23	428,798	2.25	1,885,441	9.89	19,064,198
ILCC-03	8,533,588	45.24	693,915	3.68	7,295,985	38.68	459,486	2.44	1,878,232	9.96	18,861,206
NCC-04	3,318,471	40.83	472,497	5.81	3,569,332	43.91	279,976	3.45	487,795	6.00	8,128,071
ICCC-05	11,248,558	52.96	1,003,712	4.72	7,499,287	35.31	641,361	3.02	846,733	3.99	21,239,651
IVCCD-06	9,052,099	49.03	644,121	3.49	6,918,909	37.48	258,208	1.40	1,587,426	8.60	18,460,763
HCC-07	12,179,000	48.84	1,212,445	4.86	10,008,601	40.14	918,500	3.69	616,724	2.47	24,935,270
EICCD-09	15,051,382	46.16	1,882,795	5.78	12,311,409	37.76	1,346,498	4.13	2,010,154	6.17	32,602,238
KCC-10	35,155,614	55.50	2,931,936	4.63	19,369,288	30.58	2,358,034	3.72	3,530,613	5.57	63,345,485
DMACC-11	32,188,865	49.69	4,843,246	7.48	20,524,506	31.68	1,458,871	2.25	5,766,882	8.90	64,782,370
WITCC-12	11,157,451	46.86	1,063,864	4.47	8,084,396	33.96	1,020,094	4.28	2,481,961	10.43	23,807,766
IWCC-13	12,209,707	52.80	1,122,289	4.85	8,298,918	35.89	523,566	2.26	970,831	4.20	23,125,311
SWCC-14	3,463,586	41.31	422,338	5.04	3,612,936	43.09	287,038	3.42	599,129	7.14	8,385,027
IHCC-15	10,431,661	41.41	770,942	3.06	11,362,216	45.11	897,099	3.56	1,728,398	6.86	25,190,316
SCC-16	8,135,643	50.44	566,989	3.52	6,346,191	39.35	589,455	3.65	490,047	3.04	16,128,325
<b>Total *</b>	<b>192,008,125</b>	<b>49.27</b>	<b>19,973,009</b>	<b>5.12</b>	<b>139,779,246</b>	<b>35.87</b>	<b>12,396,138</b>	<b>3.18</b>	<b>25,574,079</b>	<b>6.56</b>	<b>389,730,597</b>

Source: Iowa Department of Education, Bureau of Community Colleges and Career and Technical Education.

Notes: # Other Income includes: Other State Aid (5.71%), Sales & Services (15.26%), and Other Income (79.03%).

\* Figures rounded to the nearest whole dollar.

TABLE K-4

**REVENUES BY SOURCE AS PERCENT OF THE UNRESTRICTED GENERAL OPERATING FUND REVENUES  
FISCAL YEAR 2006**

College	Tuition & Fees		Local		State General Aid		Federal		Other Income #		Total Revenues
	\$	%	\$	%	\$	%	\$	%	\$	%	
NICC-01	\$11,332,422	50.60%	\$1,484,209	6.63%	\$7,237,044	32.32%	\$811,694	3.62%	\$1,529,662	6.83%	\$22,395,031
NIACC-02	8,371,061	41.47	913,012	4.52	8,293,881	41.08	424,106	2.10	2,187,152	10.83	20,189,212
ILCC-03	8,135,323	42.87	706,196	3.72	7,673,998	40.45	497,091	2.62	1,962,211	10.34	18,974,819
NCC-04	3,679,622	40.59	480,078	5.30	3,764,072	41.52	265,091	2.92	876,037	9.67	9,064,900
ICCC-05	12,082,925	52.29	1,013,663	4.39	8,129,369	35.18	619,377	2.68	1,261,007	5.46	23,106,341
IVCCD-06	9,124,618	47.80	634,264	3.32	7,299,114	38.24	275,263	1.44	1,756,065	9.20	19,089,324
HCC-07	13,081,205	48.64	1,229,104	4.57	10,652,239	39.61	883,183	3.29	1,045,503	3.89	26,891,234
EICCD-09	14,785,741	44.38	1,938,379	5.82	13,139,157	39.44	1,247,093	3.74	2,205,443	6.62	33,315,813
KCC-10	35,812,984	54.02	2,985,100	4.51	21,321,279	32.16	2,451,580	3.70	3,720,868	5.61	66,291,811
DMACC-11	34,436,606	49.10	5,003,825	7.13	22,050,079	31.44	1,604,528	2.29	7,040,334	10.04	70,135,372
WITCC-12	10,797,436	44.96	1,074,738	4.47	8,684,672	36.16	953,355	3.97	2,507,605	10.44	24,017,806
IWCC-13	13,219,270	52.87	1,143,345	4.57	8,819,900	35.28	529,212	2.12	1,290,619	5.16	25,002,346
SWCC-14	3,559,141	40.19	423,838	4.79	3,810,283	43.03	277,317	3.13	785,220	8.86	8,855,799
IHCC-15	11,241,012	42.33	786,222	2.96	11,972,648	45.09	908,076	3.42	1,645,782	6.20	26,553,740
SCC-16	8,264,562	49.19	570,323	3.39	6,733,160	40.07	563,959	3.36	671,066	3.99	16,803,070
<b>Total *</b>	<b>197,923,928</b>	<b>48.19</b>	<b>20,386,296</b>	<b>4.96</b>	<b>149,580,895</b>	<b>36.42</b>	<b>12,310,925</b>	<b>3.00</b>	<b>30,484,574</b>	<b>7.43</b>	<b>410,686,618</b>

Source: Iowa Department of Education, Bureau of Community Colleges and Career and Technical Education.

Notes: # Other Income includes: Other State Aid (8.69%), Sales & Services (13.46%), and Other Income (77.85%).

\* Figures rounded to the nearest whole dollar.

TABLE K-5

**REVENUES BY SOURCE AS PERCENT OF THE UNRESTRICTED GENERAL OPERATING FUND REVENUES  
FISCAL YEAR 2007**

College	Tuition & Fees		Local		State General Aid		Federal		Other Income #		Total Revenues
	\$	%	\$	%	\$	%	\$	%	\$	%	
NICC-01	\$12,024,069	49.81%	\$1,524,130	6.31%	\$7,786,417	32.26%	\$791,744	3.28%	\$2,012,617	8.34%	\$24,138,977
NIACC-02	8,563,030	40.82	961,301	4.58	8,746,545	41.69	401,672	1.91	2,309,063	11.01	20,981,611
ILCC-03	8,629,970	43.33	779,888	3.92	8,076,172	40.56	474,325	2.38	1,954,689	9.82	19,915,044
NCC-04	3,908,914	40.06	502,765	5.15	3,965,756	40.64	259,039	2.65	1,121,061	11.50	9,757,535
ICCC-05	13,779,283	53.73	1,049,840	4.09	8,716,683	33.99	629,719	2.46	1,471,897	5.74	25,647,422
IVCCD-06	9,210,655	46.96	678,310	3.46	7,697,799	39.25	258,255	1.32	1,767,228	9.01	19,612,247
HCC-07	13,093,048	47.35	1,289,763	4.66	11,295,091	40.85	807,364	2.93	1,163,955	4.21	27,649,221
EICCD-09	16,237,614	45.62	2,031,250	5.71	13,968,730	39.24	1,206,151	3.39	2,152,608	6.05	35,596,353
KCC-10	37,646,286	51.85	3,123,789	4.31	23,342,242	32.15	2,284,405	3.15	6,210,792	8.55	72,607,514
DMACC-11	34,448,655	46.79	5,334,093	7.25	23,626,432	32.09	1,652,180	2.24	8,562,334	11.63	73,623,694
WITCC-12	10,890,622	43.96	1,128,438	4.55	9,256,058	37.36	981,027	3.96	2,520,504	10.17	24,776,649
IWCC-13	14,371,674	54.07	1,207,571	4.54	9,349,224	35.17	535,387	2.01	1,118,003	4.21	26,581,859
SWCC-14	3,944,003	41.40	434,367	4.56	4,015,574	42.15	251,633	2.64	881,153	9.24	9,526,730
IHCC-15	12,206,637	42.44	801,447	2.79	12,611,064	43.85	853,868	2.97	2,287,252	7.95	28,760,268
SCC-16	8,505,508	48.56	586,137	3.35	7,125,459	40.67	561,960	3.21	739,378	4.22	17,518,442
<b>Total *</b>	<b>207,459,968</b>	<b>47.51</b>	<b>21,433,089</b>	<b>4.91</b>	<b>159,579,246</b>	<b>36.54</b>	<b>11,948,729</b>	<b>2.74</b>	<b>36,272,534</b>	<b>8.32</b>	<b>436,693,566</b>

Source: Iowa Department of Education, Bureau of Community Colleges and Career and Technical Education.

Notes: # Other Income includes: Other State Aid, Sales & Services, and Other Income.

\* Figures rounded to the nearest whole dollar.

**TABLE K-6**

**EXPENDITURES BY CATEGORY OF THE UNRESTRICTED  
GENERAL OPERATING FUND EXPENDITURES  
FISCAL YEAR 2003**

College	Salaries	Services	Materials, Supplies & Travel	Current Expenses	Capital Outlay	Total Expenditures
NICC-01	\$16,236,169	\$1,661,420	\$897,817	\$133,454	\$56,683	\$18,985,543
NIACC-02	12,587,595	2,765,199	1,787,264	224,814	343,542	17,708,414
ILCC-03	11,767,497	1,727,134	1,070,933	888,984	806,584	16,261,132
NCC-04	5,286,023	1,000,317	493,470	600,606	36,293	7,416,709
ICCC-05	14,243,300	2,321,334	1,810,384	699,746	55,746	19,130,510
IVCCD-06	10,934,677	3,283,413	622,892	890,842	66,048	15,797,872
HCC-07	16,680,328	3,275,633	2,273,914	372,879	770,572	23,373,326
EICCD-09	22,232,090	4,627,967	1,548,655	849,707	920,385	30,178,804
KCC-10	40,087,511	6,528,387	3,800,205	2,218,740	3,372,104	56,006,947
DMACC-11	40,729,025	6,333,142	3,243,357	3,039,197	232,858	53,577,579
WITCC-12	15,609,191	2,601,184	1,126,288	1,423,303	456,477	21,216,443
IWCC-13	13,922,609	3,464,885	1,463,209	1,228,955	318,911	20,398,569
SWCC-14	5,629,828	1,282,423	658,620	180,956	124,744	7,876,571
IHCC-15	18,331,614	2,976,980	1,553,457	626,963	108,120	23,597,134
SCC-16	10,622,410	1,958,237	817,710	910,367	116,605	14,425,329
<b>Total *</b>	<b>254,899,867</b>	<b>45,807,655</b>	<b>23,168,175</b>	<b>14,289,513</b>	<b>7,785,672</b>	<b>345,950,882</b>
<b>Percent</b>	<b>73.68%</b>	<b>13.24%</b>	<b>6.70%</b>	<b>4.13%</b>	<b>2.25%</b>	<b>100.00%</b>

Source: Iowa Department of Education, Bureau of Community Colleges and Career and Technical Education.

Note: \*Figures rounded to the nearest whole dollar.

**TABLE K-7**

**EXPENDITURES BY CATEGORY OF THE UNRESTRICTED  
GENERAL OPERATING FUND EXPENDITURES  
FISCAL YEAR 2004**

College	Salaries	Services	Materials, Supplies & Travel	Current Expenses	Capital Outlay	Total Expenditures
NICC-01	\$17,562,241	\$1,908,742	\$996,889	\$199,552	\$122,453	\$20,789,877
NIACC-02	12,862,757	3,038,746	1,394,397	219,889	653,849	18,169,638
ILCC-03	12,943,316	2,129,327	1,188,613	865,443	510,978	17,637,677
NCC-04	5,768,897	1,076,847	527,547	250,000	84,776	7,708,067
ICCC-05	14,637,051	2,668,396	1,831,981	565,456	69,041	19,771,925
IVCCD-06	12,091,626	3,734,294	727,926	971,074	45,221	17,570,141
HCC-07	18,102,842	3,001,017	2,457,099	504,084	176,129	24,241,171
EICCD-09	23,438,191	4,582,806	1,321,329	848,964	901,419	31,092,709
KCC-10	43,380,642	7,937,756	3,578,891	2,960,489	1,606,615	59,464,393
DMAcc-11	45,950,291	7,201,248	5,029,537	4,901,016	408,372	63,490,464
WITCC-12	15,744,644	2,768,430	1,505,276	1,853,307	111,202	21,982,859
IWCC-13	14,706,943	3,696,592	1,314,693	1,287,549	475,843	21,481,620
SWCC-14	6,157,030	1,128,402	630,546	122,841	76,602	8,115,421
IHCC-15	19,475,772	3,050,493	1,619,428	4,110,280	29,429	28,285,402
SCC-16	11,135,524	1,926,472	890,536	804,006	70,939	14,827,477
<b>Total *</b>	<b>273,957,767</b>	<b>49,849,568</b>	<b>25,014,688</b>	<b>20,463,950</b>	<b>5,342,868</b>	<b>374,628,841</b>
<b>Percent</b>	<b>73.13%</b>	<b>13.31%</b>	<b>6.68%</b>	<b>5.46%</b>	<b>1.43%</b>	<b>100.00%</b>

Source: Iowa Department of Education, Bureau of Community Colleges and Career and Technical Education.

Note: \*Figures rounded to the nearest whole dollar.



**TABLE K-8**

**EXPENDITURES BY CATEGORY OF THE UNRESTRICTED  
GENERAL OPERATING FUND EXPENDITURES  
FISCAL YEAR 2005**

College	Salaries	Services	Materials, Supplies & Travel	Current Expenses	Capital Outlay	Total Expenditures
NICC-01	\$18,627,661	\$1,868,734	\$936,069	\$37,366	\$89,049	\$21,558,879
NIACC-02	13,164,348	3,174,548	1,612,973	741,370	345,495	19,038,734
ILCC-03	14,288,425	2,357,744	1,389,051	687,877	118,606	18,841,703
NCC-04	5,993,747	1,044,884	539,544	465,262	54,237	8,097,674
ICCC-05	14,993,018	2,862,777	2,061,639	970,615	222,264	21,110,313
IVCCD-06	13,161,651	3,601,815	821,244	1,213,507	29,579	18,827,796
HCC-07	19,509,307	3,173,057	1,717,172	329,381	205,215	24,934,132
EICCD-09	23,717,252	5,674,274	1,386,648	810,520	790,849	32,379,543
KCC-10	46,156,311	7,822,391	4,507,396	2,845,179	1,066,388	62,397,665
DMACC-11	49,664,872	6,084,008	5,406,270	3,403,925	213,535	64,772,610
WITCC-12	16,493,865	3,355,461	1,454,937	2,050,942	229,573	23,584,778
IWCC-13	15,917,429	3,912,035	1,617,826	1,365,463	196,292	23,009,045
SWCC-14	6,419,344	1,259,634	597,372	113,990	0	8,390,340
IHCC-15	19,708,311	3,017,969	1,573,174	402,576	13,785	24,715,815
SCC-16	11,568,273	2,349,388	989,131	1,164,465	23,859	16,095,116
<b>Total *</b>	<b>289,383,814</b>	<b>51,558,719</b>	<b>26,610,446</b>	<b>16,602,438</b>	<b>3,598,726</b>	<b>387,754,143</b>
<b>Percent</b>	<b>74.63%</b>	<b>13.30%</b>	<b>6.86%</b>	<b>4.28%</b>	<b>0.93%</b>	<b>100.00%</b>

Source: Iowa Department of Education, Bureau of Community Colleges and Career and Technical Education.

Note: \*Figures rounded to the nearest whole dollar.

**TABLE K-9**

**EXPENDITURES BY CATEGORY OF THE UNRESTRICTED  
GENERAL OPERATING FUND EXPENDITURES  
FISCAL YEAR 2006**

College	Salaries	Services	Materials, Supplies & Travel	Current Expenses	Capital Outlay	Total Expenditures
NICC-01	\$19,386,926	\$2,296,556	\$950,388	\$71,216	\$36,003	\$22,741,089
NIACC-02	14,095,510	3,534,628	1,457,348	811,597	154,245	20,053,328
ILCC-03	14,265,589	2,398,656	1,343,829	882,679	80,206	18,970,959
NCC-04	6,348,192	1,266,097	623,127	716,173	26,000	8,979,589
ICCC-05	15,818,889	3,331,883	2,051,002	1,554,309	177,314	22,933,397
IVCCD-06	13,678,272	3,352,875	907,943	1,127,002	32,958	19,099,050
HCC-07	20,312,218	3,282,171	1,989,841	1,104,623	199,950	26,888,803
EICCD-09	24,822,243	5,572,927	1,471,970	811,958	416,556	33,095,654
KCC-10	49,127,831	7,484,586	5,221,330	3,400,501	1,068,682	66,302,930
DMACC-11	53,540,685	6,549,463	5,622,673	4,033,753	173,744	69,920,318
WITCC-12	17,224,160	3,491,342	1,420,031	1,684,279	133,961	23,953,773
IWCC-13	17,301,788	3,870,515	1,794,157	1,539,304	359,051	24,864,815
SWCC-14	6,884,925	1,195,669	558,210	141,372	20,390	8,800,566
IHCC-15	20,825,288	3,378,377	1,575,484	573,377	12,580	26,365,106
SCC-16	12,094,434	2,430,897	989,957	984,521	111,308	16,611,117
Total *	305,726,950	53,436,642	27,977,290	19,436,664	3,002,948	409,580,494
Percent	74.64%	13.05%	6.83%	4.75%	0.73%	100.00%

Source: Iowa Department of Education, Bureau of Community Colleges and Career and Technical Education.

Note: \*Figures rounded to the nearest whole dollar.

**TABLE K-10**

**EXPENDITURES BY CATEGORY OF THE UNRESTRICTED  
GENERAL OPERATING FUND EXPENDITURES  
FISCAL YEAR 2007**

College	Salaries	Services	Materials, Supplies & Travel	Current Expenses	Capital Outlay	Total Expenditures
NICC-01	\$19,427,513	\$2,251,392	\$914,120	\$810,576	\$72,079	\$23,475,680
NIACC-02	14,621,298	3,543,725	1,525,659	1,061,236	73,530	20,825,448
ILCC-03	14,868,241	2,694,804	1,220,385	968,583	174,828	19,926,841
NCC-04	6,677,552	1,113,428	749,677	1,083,318	60,391	9,684,366
ICCC-05	17,369,040	4,457,761	2,249,823	1,258,636	226,766	25,562,026
IVCCD-06	13,947,569	3,313,030	1,045,654	1,209,170	60,488	19,575,911
HCC-07	22,040,496	3,599,027	1,419,778	265,813	310,713	27,635,827
EICCD-09	25,639,945	6,152,399	1,903,465	816,836	894,659	35,407,304
KCC-10	52,067,346	8,911,903	5,234,232	3,205,273	2,096,871	71,515,625
DMACC-11	57,681,116	5,976,027	6,181,019	3,356,926	311,312	73,506,400
WITCC-12	17,171,482	3,866,042	1,468,083	2,082,400	84,932	24,672,939
IWCC-13	18,447,729	3,826,973	1,683,896	2,112,436	262,932	26,333,966
SWCC-14	7,002,023	1,455,056	688,414	286,310	25,754	9,457,557
IHCC-15	22,465,613	3,240,536	1,994,225	673,556	169,935	28,543,865
SCC-16	12,969,277	2,397,409	1,136,613	793,065	172,220	17,468,584
<b>Total *</b>	<b>322,396,240</b>	<b>56,799,512</b>	<b>29,415,043</b>	<b>19,984,134</b>	<b>4,997,410</b>	<b>433,592,339</b>
<b>Percent</b>	<b>74.35%</b>	<b>13.10%</b>	<b>6.78%</b>	<b>4.61%</b>	<b>1.15%</b>	<b>100.00%</b>

Source: Iowa Department of Education, Bureau of Community Colleges and Career and Technical Education.

Note: \*Figures rounded to the nearest whole dollar.

TABLE K-11

**EXPENDITURES BY FUNCTION OF THE UNRESTRICTED GENERAL OPERATING FUND EXPENDITURES  
FISCAL YEAR 2003**

College	Arts & Science	Vocational Technical	Adult Education	Cooperative Programs Services	Administration	Student Services	Learning Resources	Physical Plant	General Institution	Total Expenditures
NICC-01	\$3,221,041	\$6,451,741	\$1,762,603	\$2,058,005	\$784,133	\$1,177,880	\$405,221	\$923,520	\$2,201,399	\$18,985,543
NIACC-02	5,202,660	2,900,016	3,383,668	76,646	1,052,521	1,915,978	470,893	1,503,473	1,202,559	17,708,414
ILCC-03	4,345,612	2,589,803	750,894	1,198,523	754,272	1,153,361	785,618	1,771,814	2,911,235	16,261,132
NCC-04	711,510	2,919,492	680,593	0	539,727	525,657	132,102	459,280	1,448,348	7,416,709
ICCC-05	4,150,362	4,038,419	1,866,722	878,101	948,381	2,463,751	322,654	1,969,540	2,492,580	19,130,510
IVCCD-06	4,511,925	1,994,408	2,571,902	0	970,475	1,397,982	441,939	2,166,470	1,742,771	15,797,872
HCC-07	4,395,807	7,274,666	2,018,040	0	1,528,621	1,046,332	729,491	2,662,979	3,717,390	23,373,326
EICCD-09	7,019,255	6,666,258	3,432,064	907,405	1,265,674	2,907,297	1,021,102	3,584,268	3,375,481	30,178,804
KCC-10	12,816,881	13,978,316	6,567,841	315,119	2,900,476	3,533,774	2,237,741	9,171,784	4,485,015	56,006,947
DMAcc-11	11,994,169	16,123,027	4,725,051	172,568	2,156,623	4,441,104	2,196,219	5,302,135	6,466,683	53,577,579
WITCC-12	2,746,274	6,800,376	1,592,135	311,359	1,308,075	1,358,457	277,657	2,629,043	4,193,067	21,216,443
IWCC-13	3,791,919	4,587,586	1,923,075	727,108	1,478,280	1,649,445	279,440	2,999,486	2,962,230	20,398,569
SWCC-14	1,877,504	1,789,957	658,148	0	707,689	795,636	151,760	1,132,254	763,623	7,876,571
IHCC-15	3,276,112	7,480,655	2,173,682	54,237	1,381,239	2,735,826	867,409	2,669,920	2,958,054	23,597,134
SCC-16	3,150,226	3,500,548	494,845	724,910	1,429,569	1,447,649	580,176	1,053,810	2,043,596	14,425,329
<b>Total *</b>	<b>73,211,257</b>	<b>89,095,268</b>	<b>34,601,263</b>	<b>7,423,981</b>	<b>19,205,755</b>	<b>28,550,129</b>	<b>10,899,422</b>	<b>39,999,776</b>	<b>42,964,031</b>	<b>345,950,882</b>
<b>Percent</b>	<b>21.16%</b>	<b>25.75%</b>	<b>10.00%</b>	<b>2.15%</b>	<b>5.55%</b>	<b>8.25%</b>	<b>3.15%</b>	<b>11.56%</b>	<b>12.42%</b>	<b>100.00%</b>

Source: Iowa Department of Education, Bureau of Community Colleges and Career and Technical Education.

Notes: \* Figures rounded to the nearest whole dollar and may differ from Expenditures by Category due to rounding.

TABLE K-12

**EXPENDITURES BY FUNCTION OF THE UNRESTRICTED GENERAL OPERATING FUND EXPENDITURES  
FISCAL YEAR 2004**

College	Arts & Science	Vocational Technical	Adult Education	Cooperative Programs Services	Administration	Student Services	Learning Resources	Physical Plant	General Institution	Total Expenditures
NICC-01	\$3,533,534	\$7,058,907	\$2,134,535	\$2,257,054	\$842,823	\$1,309,805	\$418,955	\$1,089,330	\$2,144,934	\$20,789,877
NIACC-02	5,271,902	2,807,868	3,259,949	62,546	1,195,542	2,131,804	475,198	1,773,743	\$1,191,086	\$18,169,638
ILCC-03	4,879,702	2,963,651	783,478	1,290,784	786,869	1,208,062	848,195	2,015,411	\$2,861,525	\$17,637,677
NCC-04	852,846	2,777,801	711,685	6,634	552,505	637,211	159,700	497,579	\$1,512,106	\$7,708,067
ICCC-05	4,237,896	4,149,081	2,038,755	862,769	1,052,090	2,551,491	313,241	2,179,716	\$2,386,886	\$19,771,925
IVCCD-06	4,832,993	2,268,569	2,871,194	0	1,249,320	1,669,313	476,914	2,170,092	\$2,031,746	\$17,570,141
HCC-07	5,037,287	6,983,138	1,889,538	0	1,810,972	1,179,156	725,815	2,806,888	\$3,808,377	\$24,241,171
EICCD-09	7,507,469	6,858,570	3,707,733	730,651	1,240,214	2,989,252	1,093,924	3,527,701	\$3,437,195	\$31,092,709
KCC-10	14,775,758	15,216,616	6,692,856	101,576	3,380,569	3,300,820	1,934,307	9,324,976	\$4,736,915	\$59,464,393
DMACC-11	13,654,805	15,476,229	8,622,369	278,845	2,578,400	4,709,923	2,362,648	5,748,379	\$10,058,866	\$63,490,464
WITCC-12	2,835,778	6,810,893	1,506,126	329,063	1,328,371	1,379,428	282,947	3,155,331	\$4,354,922	\$21,982,859
IWCC-13	4,398,958	4,674,834	1,853,062	758,204	1,848,876	1,761,134	290,140	3,099,936	\$2,796,476	\$21,481,620
SWCC-14	1,931,031	1,974,349	671,027	0	751,354	822,880	163,479	1,149,449	\$651,852	\$8,115,421
IHCC-15	3,658,786	8,053,176	2,071,085	57,860	1,442,788	2,923,878	938,187	2,661,212	\$6,478,430	\$28,285,402
SCC-16	3,328,977	3,569,143	488,053	738,550	1,357,301	1,464,735	582,183	1,204,565	\$2,093,970	\$14,827,477
<b>Total *</b>	<b>\$80,737,722</b>	<b>\$91,642,825</b>	<b>\$39,301,445</b>	<b>\$7,474,536</b>	<b>\$21,417,994</b>	<b>\$30,038,892</b>	<b>\$11,065,833</b>	<b>\$42,404,308</b>	<b>\$50,545,286</b>	<b>\$374,628,841</b>
<b>Percent</b>	<b>21.55%</b>	<b>24.46%</b>	<b>10.49%</b>	<b>2.00%</b>	<b>5.72%</b>	<b>8.02%</b>	<b>2.95%</b>	<b>11.32%</b>	<b>13.49%</b>	<b>100.00%</b>

Source: Iowa Department of Education, Bureau of Community Colleges and Career and Technical Education.

Notes: \* Figures rounded to the nearest whole dollar and may differ from Expenditures by Category due to rounding.

TABLE K-13

**EXPENDITURES BY FUNCTION OF THE UNRESTRICTED GENERAL OPERATING FUND EXPENDITURES  
FISCAL YEAR 2005**

College	Arts & Science	Vocational Technical	Adult Education	Cooperative Programs Services	Administration	Student Services	Learning Resources	Physical Plant	General Institution	Total Expenditures
NICC-01	\$4,512,246	\$7,185,937	\$2,194,661	\$1,958,554	\$523,381	\$1,419,896	\$425,061	\$1,158,365	\$2,180,778	\$21,558,879
NIACC-02	5,464,798	2,847,367	3,035,679	39,438	1,118,463	2,275,293	508,282	2,281,851	1,467,563	19,038,734
ILCC-03	5,281,138	3,464,228	822,254	1,342,154	851,444	1,233,978	906,724	1,583,138	3,356,645	18,841,703
NCC-04	951,458	2,898,103	707,832	12,000	565,264	566,894	162,826	515,655	1,717,642	8,097,674
ICCC-05	4,302,738	4,163,691	2,032,125	1,029,695	1,215,412	2,632,341	327,583	2,512,434	2,894,294	21,110,313
IVCCD-06	5,544,317	2,528,050	3,003,070	0	1,402,389	1,812,990	489,855	2,191,127	1,855,998	18,827,796
HCC-07	5,286,057	7,152,158	2,280,434	0	1,624,575	1,677,046	626,729	2,694,817	3,592,316	24,934,132
EICCD-09	8,129,048	6,943,310	3,320,995	732,618	1,384,167	3,063,810	1,032,724	3,560,246	4,212,625	32,379,543
KCC-10	16,153,177	15,069,171	6,936,011	447,369	4,025,404	3,601,992	2,382,491	9,126,716	4,655,334	62,397,665
DMAcc-11	15,120,530	19,024,354	5,400,099	339,878	2,798,407	4,937,151	2,477,733	6,795,845	7,878,613	64,772,610
WITCC-12	3,079,554	7,166,741	1,552,850	334,912	1,424,510	1,500,650	297,428	3,611,242	4,616,891	23,584,778
IWCC-13	5,031,117	4,729,991	1,979,211	788,945	1,944,791	2,045,076	265,210	3,256,651	2,968,053	23,009,045
SWCC-14	2,005,706	1,968,671	764,106	7,385	751,001	844,068	163,344	1,224,172	661,887	8,390,340
IHCC-15	3,652,547	8,284,121	1,891,022	63,587	1,308,123	2,819,088	953,797	2,867,063	2,876,467	24,715,815
SCC-16	3,407,914	3,603,976	1,230,256	765,433	1,219,966	1,560,873	586,740	1,354,599	2,365,359	16,095,116
<b>Total *</b>	<b>87,922,345</b>	<b>97,029,869</b>	<b>37,150,605</b>	<b>7,861,968</b>	<b>22,157,297</b>	<b>31,991,146</b>	<b>11,606,527</b>	<b>44,733,921</b>	<b>47,300,465</b>	<b>387,754,143</b>
<b>Percent</b>	<b>22.67%</b>	<b>25.02%</b>	<b>9.58%</b>	<b>2.03%</b>	<b>5.71%</b>	<b>8.25%</b>	<b>2.99%</b>	<b>11.54%</b>	<b>12.20%</b>	<b>100.00%</b>

Source: Iowa Department of Education, Bureau of Community Colleges and Career and Technical Education.

Notes: \* Figures rounded to the nearest whole dollar and may differ from Expenditures by Category due to rounding.

**TABLE K-14**

**EXPENDITURES BY FUNCTION OF THE UNRESTRICTED GENERAL OPERATING FUND EXPENDITURES  
FISCAL YEAR 2006**

College	Arts & Science	Vocational Technical	Adult Education	Cooperative Programs Services	Administration	Student Services	Learning Resources	Physical Plant	General Institution	Total Expenditures
NICC-01	\$4,564,583	\$7,580,317	\$2,349,749	\$1,667,610	\$750,693	\$1,507,003	\$400,162	\$1,177,918	\$2,743,054	\$22,741,089
NIACC-02	5,464,236	3,067,172	3,437,838	59,833	1,374,412	2,553,835	522,759	2,060,096	1,513,147	20,053,328
ILCC-03	5,557,073	3,592,770	816,816	1,218,728	914,915	1,344,089	1,061,230	1,529,976	2,935,362	18,970,959
NCC-04	924,578	3,380,485	701,671	12,380	634,152	632,854	170,120	625,043	1,898,306	8,979,589
ICCC-05	4,633,285	4,168,651	2,274,521	1,133,772	1,041,850	2,986,787	332,257	2,884,048	3,478,226	22,933,397
IVCCD-06	5,752,888	2,461,079	3,091,211	0	1,220,907	1,914,557	500,042	2,204,545	1,953,821	19,099,050
HCC-07	5,055,203	7,320,741	2,658,051	0	1,338,496	1,838,386	692,123	2,815,696	5,170,107	26,888,803
EICCD-09	8,764,483	6,967,516	3,545,307	783,557	1,557,623	3,263,672	877,966	3,168,571	4,166,959	33,095,654
KCC-10	17,657,552	16,710,423	7,359,685	431,946	3,503,281	4,187,672	2,922,721	8,965,803	4,563,847	66,302,930
DMAcc-11	16,426,533	20,498,721	5,865,584	234,895	2,881,086	5,210,900	2,519,132	6,960,110	9,323,357	69,920,318
WITCC-12	3,164,122	7,280,141	1,626,658	359,845	1,491,533	1,564,515	312,478	3,507,520	4,646,961	23,953,773
IWCC-13	5,498,158	4,984,760	1,968,902	927,988	1,972,766	2,258,202	282,039	3,774,285	3,197,715	24,864,815
SWCC-14	2,202,343	2,055,591	784,473	7,814	790,378	889,880	176,070	1,244,767	649,250	8,800,566
IHCC-15	4,104,300	8,476,928	2,128,538	67,816	1,500,947	2,972,593	966,730	2,937,978	3,209,276	26,365,106
SCC-16	3,569,338	3,793,920	1,262,492	702,001	1,181,583	1,753,107	632,368	1,412,642	2,303,666	16,611,117
<b>Total *</b>	<b>\$93,338,675</b>	<b>\$102,339,215</b>	<b>\$39,871,496</b>	<b>\$7,608,185</b>	<b>\$22,154,622</b>	<b>\$34,878,052</b>	<b>\$12,368,197</b>	<b>\$45,268,998</b>	<b>\$51,753,054</b>	<b>\$409,580,494</b>
<b>Percent</b>	<b>22.79%</b>	<b>24.99%</b>	<b>9.73%</b>	<b>1.86%</b>	<b>5.41%</b>	<b>8.52%</b>	<b>3.02%</b>	<b>11.05%</b>	<b>12.63%</b>	<b>100.00%</b>

Source: Iowa Department of Education, Bureau of Community Colleges and Career and Technical Education.

Notes: \* Figures rounded to the nearest whole dollar and may differ from Expenditures by Category due to rounding.

TABLE K-15

**EXPENDITURES BY FUNCTION OF THE UNRESTRICTED GENERAL OPERATING FUND EXPENDITURES  
FISCAL YEAR 2007**

College	Arts & Science	Vocational Technical	Adult Education	Cooperative Programs Services	Administration	Student Services	Learning Resources	Physical Plant	General Institution	Total Expenditures
NICC-01	\$4,305,115	\$7,207,181	\$2,386,668	\$2,344,232	\$1,229,762	\$1,487,421	\$402,547	\$1,241,898	\$2,870,856	\$23,475,680
NIACC-02	5,749,392	2,939,965	3,477,734	27,937	1,461,893	2,781,503	524,264	2,188,102	1,674,658	20,825,448
ILCC-03	5,854,389	3,961,473	786,094	1,029,776	907,987	1,410,652	1,415,361	1,616,294	2,944,815	19,926,841
NCC-04	990,575	3,289,195	726,214	10,000	636,712	748,640	178,303	621,207	2,483,520	9,684,366
ICCC-05	774,308	122,899	397,922	242,506	335,082	382,054	16,908	1,301,429	884,653	4,457,761
IVCCD-06	5,905,296	2,544,029	2,856,035	0	1,428,217	1,975,011	504,032	2,179,716	2,183,575	19,575,911
HCC-07	6,041,750	7,942,306	2,366,687	0	1,831,346	2,065,898	786,250	3,106,748	3,494,842	27,635,827
EICCD-09	9,027,386	7,242,884	3,553,920	803,392	1,803,535	3,361,180	908,242	3,620,914	5,085,851	35,407,304
KCC-10	19,116,410	18,306,737	8,237,422	398,753	3,502,876	4,152,397	2,578,546	10,341,126	4,881,358	71,515,625
DMACC-11	17,860,684	21,640,981	5,521,475	162,186	2,995,411	5,901,885	2,621,957	8,208,865	8,592,956	73,506,400
WITCC-12	3,264,929	7,042,056	1,800,572	372,250	1,691,613	1,570,882	287,611	3,696,777	4,946,249	24,672,939
IWCC-13	5,754,836	5,275,299	2,083,975	850,482	2,448,359	2,486,847	290,411	3,951,378	3,192,379	26,333,966
SWCC-14	2,311,045	2,039,078	705,059	21,528	775,931	918,822	178,529	1,407,669	1,099,896	9,457,557
IHCC-15	4,658,286	9,342,393	2,025,597	93,420	1,523,719	3,046,111	854,279	3,127,141	3,872,919	28,543,865
SCC-16	3,728,478	3,860,203	1,306,560	708,522	1,381,316	1,789,698	403,141	1,748,227	2,542,439	17,468,584
<b>Total *</b>	<b>95,342,879</b>	<b>102,756,679</b>	<b>38,231,934</b>	<b>7,064,984</b>	<b>23,953,759</b>	<b>34,079,001</b>	<b>11,950,381</b>	<b>48,357,491</b>	<b>50,750,966</b>	<b>412,488,074</b>
<b>Percent</b>	<b>23.11%</b>	<b>24.91%</b>	<b>9.27%</b>	<b>1.71%</b>	<b>5.81%</b>	<b>8.26%</b>	<b>2.90%</b>	<b>11.72%</b>	<b>12.29%</b>	<b>100.00%</b>

Source: Iowa Department of Education, Bureau of Community Colleges and Career and Technical Education.

Notes: \* Figures rounded to the nearest whole dollar and may differ from Expenditures by Category due to rounding.



**TABLE K-16**

**FTEE CALCULATION BY COLLEGE  
FISCAL YEAR 2003**

College	Eligible Credit Hours	FTEE	Percent of Total	Eligible Contact Hours	FTEE	Percent of Total	Total FTEE	Percent of Total FTEE
NICC-01	94,171.00	3,923.79	84.12%	444,566.00	740.94	15.88%	4,664.73	5.5202%
NIACC-02	64,086.00	2,670.25	76.92	480,842.00	801.40	23.08	3,471.65	4.1084
ILCC-03	64,550.00	2,689.58	94.37	96,239.00	160.40	5.63	2,849.98	3.3727
NCC-04	25,164.00	1,048.50	65.36	333,421.00	555.70	34.64	1,604.20	1.8984
ICCC-05	98,535.00	4,105.63	75.35	805,756.00	1,342.93	24.65	5,448.56	6.4478
IVCCD-06	55,368.00	2,307.00	73.53	498,316.00	830.53	26.47	3,137.53	3.7129
HCC-07	118,987.00	4,957.79	79.87	749,530.00	1,249.22	20.13	6,207.01	7.3454
EICCD-09	153,123.00	6,380.13	82.47	813,857.00	1,356.43	17.53	7,736.56	9.1554
KCC-10	311,658.00	12,985.75	84.85	1,391,165.00	2,318.61	15.15	15,304.36	18.1112
DMACC-11	274,666.00	11,444.42	81.43	1,566,015.00	2,610.03	18.57	14,054.45	16.6320
WITCC-12	100,609.00	4,192.04	77.23	741,378.00	1,235.63	22.77	5,427.67	6.4231
IWCC-13	88,688.00	3,695.33	79.61	567,952.00	946.59	20.39	4,641.92	5.4932
SWCC-14	30,969.00	1,290.38	76.27	240,892.00	401.49	23.73	1,691.87	2.0022
IHCC-15	102,456.00	4,269.00	87.09	379,558.00	632.60	12.91	4,901.60	5.8005
SCC-16	74,632.00	3,109.67	92.54	150,350.00	250.58	7.46	3,360.25	3.9765
<b>Total</b>	<b>1,657,662.00</b>	<b>69,069.26</b>	<b>81.74</b>	<b>9,259,837.00</b>	<b>15,433.08</b>	<b>18.26</b>	<b>84,502.34</b>	<b>100.0000*</b>

Source: Iowa Department of Education, Bureau of Community Colleges and Career and Technical Education.

Notes: \*Percentages may not equal 100% due to rounding.

**TABLE K-17**

**FTEE CALCULATION BY COLLEGE  
FISCAL YEAR 2004**

College	Eligible Credit Hours	FTEE	Percent of Total	Eligible Contact Hours	FTEE	Percent of Total	Total FTEE	Percent of Total FTEE
NICC-01	101,816.00	4,242.33	86.16%	408,946.00	681.58	13.84%	4,923.91	5.8134%
NIACC-02	66,430.00	2,767.92	74.77	560,437.00	934.06	25.23	3,701.98	4.3707
ILCC-03	68,268.00	2,844.50	94.12	106,607.00	177.68	5.88	3,022.18	3.5681
NCC-04	25,636.00	1,068.17	67.67	306,224.00	510.37	32.33	1,578.54	1.8637
ICCC-05	98,431.00	4,101.29	85.94	402,493.00	670.82	14.06	4,772.11	5.6342
IVCCD-06	61,044.00	2,543.50	84.08	289,056.00	481.76	15.92	3,025.26	3.5718
HCC-07	124,205.00	5,175.21	87.74	433,939.00	723.23	12.26	5,898.44	6.9640
EICCD-09	153,070.00	6,377.92	83.52	755,190.00	1,258.65	16.48	7,636.57	9.0161
KCC-10	329,923.00	13,746.79	86.97	1,236,119.00	2,060.20	13.03	15,806.99	18.6625
DMACC-11	297,319.00	12,388.29	85.68	1,242,278.00	2,070.46	14.32	14,458.75	17.0707
WITCC-12	102,749.00	4,281.21	87.45	368,705.00	614.51	12.55	4,895.72	5.7801
IWCC-13	96,516.00	4,021.50	83.20	487,299.00	812.17	16.80	4,833.67	5.7069
SWCC-14	30,883.00	1,286.79	81.17	179,146.00	298.58	18.83	1,585.37	1.8718
IHCC-15	104,837.00	4,368.21	87.70	367,725.00	612.88	12.30	4,981.09	5.8809
SCC-16	76,687.00	3,195.29	89.28	230,128.00	383.55	10.72	3,578.84	4.2253
<b>Total</b>	<b>1,737,814.00</b>	<b>72,408.92</b>	<b>85.49</b>	<b>7,374,292.00</b>	<b>12,290.50</b>	<b>14.51</b>	<b>84,699.42</b>	<b>100.0000*</b>

Source: Iowa Department of Education, Bureau of Community Colleges and Career and Technical Education.

Notes: \*Percentages may not equal 100% due to rounding.

**TABLE K-18**

**FTEE CALCULATION BY COLLEGE  
FISCAL YEAR 2005**

College	Eligible Credit Hours	FTEE	Percent of Total	Eligible Contact Hours	FTEE	Percent of Total	Total FTEE	Percent of Total FTEE
NICC-01	104,436.50	4,351.52	86.68%	401,352.27	668.92	13.32%	5,020.44	5.7963%
NIACC-02	67,465.00	2,811.04	76.06	530,845.38	884.74	23.94	3,695.78	4.2669
ILCC-03	71,013.00	2,958.88	94.71	99,077.75	165.13	5.29	3,124.01	3.6068
NCC-04	24,757.00	1,031.54	68.26	287,848.34	479.75	31.74	1,511.29	1.7448
ICCC-05	102,599.70	4,274.99	86.13	413,014.08	688.36	13.87	4,963.35	5.7304
IVCCD-06	67,047.50	2,793.65	81.62	377,571.34	629.29	18.38	3,422.94	3.9519
HCC-07	122,127.00	5,088.63	88.20	408,561.55	680.94	11.80	5,769.57	6.6612
EICCD-09	154,483.25	6,436.80	83.36	770,783.77	1,284.64	16.64	7,721.44	8.9147
KCC-10	342,062.50	14,252.60	87.36	1,237,642.59	2,062.74	12.64	16,315.34	18.8368
DMACC-11	309,718.00	12,904.92	85.90	1,271,037.12	2,118.40	14.10	15,023.32	17.3451
WITCC-12	106,498.00	4,437.42	87.92	365,937.00	609.90	12.08	5,047.32	5.8273
IWCC-13	103,785.00	4,324.38	84.18	487,576.30	812.63	15.82	5,137.01	5.9309
SWCC-14	29,299.50	1,220.81	78.95	195,317.40	325.53	21.05	1,546.34	1.7853
IHCC-15	101,668.00	4,236.17	87.33	368,796.45	614.66	12.67	4,850.83	5.6005
SCC-16	75,157.20	3,131.55	90.37	200,286.10	333.81	9.63	3,465.36	4.0009
<b>Total</b>	<b>1,782,117.15</b>	<b>74,254.90</b>	<b>85.73</b>	<b>7,415,647.44</b>	<b>12,359.44</b>	<b>14.27</b>	<b>86,614.34</b>	<b>100.0000*</b>

Source: Iowa Department of Education, Bureau of Community Colleges and Career and Technical Education.

Notes: \*Percentages may not equal 100% due to rounding.

TABLE K-19

**FTEE CALCULATION BY COLLEGE**  
**FISCAL YEAR 2006**

College	Eligible Credit Hours	FTEE	Percent of Total	Eligible Contact Hours	FTEE	Percent of Total	Total FTEE	Percent of Total FTEE
NICC-01	95,769.25	3,990.39	87.07%	355,462.17	592.44	12.93%	4,582.83	5.3136%
NIACC-02	66,246.00	2,760.25	77.12	491,415.84	819.03	22.88	3,579.28	4.1500
ILCC-03	70,472.00	2,936.33	94.96	93,555.00	155.93	5.04	3,092.26	3.5853
NCC-04	26,690.00	1,112.08	68.75	303,288.80	505.48	31.25	1,617.56	1.8755
ICCC-05	103,483.80	4,311.83	85.77	429,296.77	715.49	14.23	5,027.32	5.8290
IVCCD-06	61,685.00	2,570.21	79.60	395,310.92	658.85	20.40	3,229.06	3.7440
HCC-07	120,959.00	5,039.96	89.29	362,594.30	604.32	10.71	5,644.28	6.5443
EICCD-09	160,348.50	6,681.19	83.45	795,062.90	1,325.10	16.55	8,006.29	9.2830
KCC-10	332,694.00	13,862.25	89.47	978,453.58	1,630.76	10.53	15,493.01	17.9635
DMACC-11	325,384.00	13,557.67	85.27	1,405,096.70	2,341.83	14.73	15,899.50	18.4348
WITCC-12	102,455.00	4,268.96	87.42	368,554.86	614.26	12.58	4,883.22	5.6619
IWCC-13	109,566.50	4,565.27	85.51	464,211.64	773.69	14.49	5,338.96	6.1903
SWCC-14	29,499.50	1,229.15	78.23	205,218.00	342.03	21.77	1,571.18	1.8217
IHCC-15	100,558.00	4,189.92	87.44	361,173.50	601.96	12.56	4,791.88	5.5560
SCC-16	75,216.90	3,134.04	89.79	213,856.50	356.43	10.21	3,490.47	4.0471
<b>Total</b>	<b>1,781,027.45</b>	<b>74,209.50</b>	<b>86.04</b>	<b>7,222,551.48</b>	<b>12,037.60</b>	<b>13.96</b>	<b>86,247.10</b>	<b>100.0000*</b>

Source: Iowa Department of Education, Bureau of Community Colleges and Career and Technical Education.

Notes: \*Percentages may not equal 100% due to rounding.

**TABLE K-20**

**FTEE CALCULATION BY COLLEGE  
FISCAL YEAR 2007**

College	Eligible Credit Hours	FTEE	Percent of Total	Eligible Contact Hours	FTEE	Percent of Total	Total FTEE	Percent of Total FTEE
NICC-01	92,109.00	3,837.88	85.10%	403,177.00	671.96	14.90%	4,509.84	5.0961%
NIACC-02	66,021.00	2,750.88	78.17	460,870.96	768.12	21.83	3,518.99	3.9765
ILCC-03	71,587.00	2,982.79	95.71	80,251.00	133.75	4.29	3,116.54	3.5217
NCC-04	28,509.00	1,187.88	73.60	255,644.00	426.07	26.40	1,613.95	1.8238
ICCC-05	108,405.00	4,516.88	84.76	487,177.00	811.96	15.24	5,328.84	6.0216
IVCCD-06	62,105.00	2,587.71	81.95	341,901.00	569.84	18.05	3,157.54	3.5680
HCC-07	127,104.00	5,296.00	90.53	332,516.00	554.19	9.47	5,850.19	6.6108
EICCD-09	149,251.00	6,218.79	83.11	758,491.00	1,264.15	16.89	7,482.94	8.4558
KCC-10	351,067.00	14,627.79	90.52	919,676.00	1,532.79	9.48	16,160.59	18.2616
DMACC-11	345,204.00	14,383.50	83.18	1,745,201.00	2,908.67	16.82	17,292.17	19.5403
WITCC-12	101,623.00	4,234.29	87.85	351,401.00	585.67	12.15	4,819.96	5.4466
IWCC-13	114,618.00	4,775.75	86.75	437,562.00	729.27	13.25	5,505.02	6.2207
SWCC-14	32,455.00	1,352.29	79.95	203,477.52	339.13	20.05	1,691.42	1.9113
IHCC-15	107,736.00	4,489.00	89.25	324,423.00	540.71	10.75	5,029.71	5.6836
SCC-16	73,360.00	3,056.67	89.45	216,337.00	360.56	10.55	3,417.23	3.8615
<b>Total</b>	<b>1,831,154.00</b>	<b>76,298.10</b>	<b>86.22</b>	<b>7,318,105.48</b>	<b>12,196.84</b>	<b>13.78</b>	<b>88,494.93</b>	<b>100.0000*</b>

Source: Iowa Department of Education, Bureau of Community Colleges and Career and Technical Education.

Notes: \*Percentages may not equal 100% due to rounding.

**TABLE K-21**

**STATE GENERAL AID BY COLLEGE**  
**FISCAL YEAR 2003 TO FISCAL YEAR 2007**

College	2003	2004*	Fiscal Year 2005	2006	2007	2008
NICC-01	\$6,650,811	\$6,532,836	\$6,717,353	\$7,235,394	\$7,786,416	\$8,617,883
NIACC-02	7,812,271	7,673,694	7,859,917	8,293,881	8,746,545	9,380,374
ILCC-03	7,257,423	7,128,689	7,295,985	7,673,998	8,076,172	8,626,460
NCC-04	3,547,274	3,484,351	3,569,332	3,764,072	3,965,756	4,242,113
ICCC-05	7,421,336	7,289,694	7,499,287	8,129,369	8,716,683	9,486,285
IVCCD-06	6,875,727	6,753,762	6,918,909	7,299,114	7,697,799	8,249,428
HCC-07	9,920,760	9,744,782	10,008,601	10,652,239	11,295,091	12,205,019
EICCD-09	12,201,815	11,985,375	12,311,409	13,139,157	13,968,730	15,177,466
KCC-10	19,149,218	18,809,541	19,369,288	21,321,279	23,342,242	26,184,603
DMACC-11	20,324,204	19,963,686	20,524,506	22,050,079	23,626,432	26,145,922
WITCC-12	8,007,145	7,865,111	8,084,396	8,684,671	9,256,058	10,008,857
IWCC-13	8,233,761	8,087,708	8,298,918	8,819,900	9,349,224	10,151,636
SWCC-14	3,589,571	3,525,899	3,612,936	3,810,283	4,015,573	4,295,569
IHCC-15	11,295,119	11,094,761	11,362,216	11,972,648	12,611,064	13,491,671
SCC-16	6,299,245	6,187,507	6,346,191	6,733,160	7,125,459	7,699,128
<b>Total</b>	<b>138,585,680</b>	<b>136,127,396</b>	<b>139,779,244</b>	<b>149,579,244</b>	<b>159,579,244</b>	<b>173,962,414</b>

Source: Iowa Department of Education, Bureau of Community Colleges and Career and Technical Education.

Note: State General Aid amount as of June 30, 2004, which includes a 2.5% reduction effective November 2003 and a 10% rescission of that reduction in June 2004.

There was a one-time appropriation that was made in Fiscal Year 2004 totaling \$762,675.

TABLE K-22

**EDUCATION FUNDING FOR IOWA STUDENTS**  
**FINAL FISCAL YEAR 2003**

	<b>Note</b>	<b>Iowa Pupils</b>	<b>Property Tax</b>	<b>Property Tax Per Pupil</b>	<b>State Funding</b>	<b>State Funding Per Pupil</b>	<b>Total Funding Per Pupil</b>
<b>K-12</b>							
Public Schools	<b>1</b>	489,523	\$1,017,313,968	\$2,078	\$1,783,962,243	\$3,644	\$5,722
School for the Deaf	<b>2</b>	122			\$7,698,218	\$63,100	\$63,100
Iowa Braille and Sight Saving School	<b>2</b>	39			\$4,314,658	\$110,632	\$110,632
<b>Higher Education</b>							
Community Colleges	<b>3</b>	69,564	19,164,847	\$275	\$138,585,680	\$1,992	\$2,268
State Universities	<b>4</b>	51,481			\$505,334,219	\$9,816	\$9,816
Private Colleges	<b>5</b>	15,912			\$46,117,964	\$2,898	\$2,898

*Numbers may not total due to rounding.*

**Notes:**

- 1** Includes only property tax generated by the school aid formula and included in combined district cost.  
State funding includes General Fund, Economic Emergency Fund, and wagering tax revenue monies.
- 2** Enrollment includes all full-time campus students (Iowa residents and nonresidents).
- 3** Property tax for community colleges includes only the estimated proceeds from the 20.25 cent operating levy.
- 4** Includes Board operation, tuition replacement, and general university line-items. (Does not include research, hospitals, or other line-items).  
Tuition replacement and salary adjustment were provided from other State funds, not the General Fund.
- 5** Pupils include recipients of tuition grants as reported by the College Student Aid Commission.

Enrollment numbers at State universities and community colleges are total *Iowa* degree credit students (headcount) from a report prepared by the Registrar at the University of Iowa for the Iowa Coordinating Council on Post-High School Education.

TABLE K-23

**EDUCATION FUNDING FOR IOWA STUDENTS**  
**FINAL FISCAL YEAR 2004**

<b>K-12</b>								
Public Schools	<b>1</b>	487,021	\$1,070,225,463	\$2,197	\$1,776,745,931	\$3,648	\$5,846	
School for the Deaf	<b>2</b>	101			\$8,120,310	\$80,399	\$80,399	
Iowa Braille and Sight Saving School	<b>2</b>	31			\$4,543,016	\$146,549	\$146,549	
<b>Higher Education</b>								
Community Colleges	<b>3</b>	73,263	19,610,211	\$268	\$136,127,396	\$1,858	\$2,126	
State Universities	<b>4</b>	50,280			\$497,647,648	\$9,898	\$9,898	
Private Colleges	<b>5</b>	15,976			\$45,200,787	\$2,829	\$2,829	

*Numbers may not total due to rounding.*

**Notes:**

- 1** Includes only property tax generated by the school aid formula and included in combined district cost. It is assumed shortfalls due to the 2.5% across-the-board reduction will be offset by property tax (Cash Reserve Levy). Property Tax funding is overstated to the extent school districts cut expenditures rather than offset the reduction with property tax.  
 State funding includes General Fund amounts after the 2.5% across-the-board reduction and partial restoration of the reduction.  
 State Foundation Aid funding to the Department of Human Services is not included.
- 2** Enrollment includes all full-time campus students (Iowa residents and nonresidents).
- 3** Property tax for community colleges includes only the estimated proceeds from the 20.25 cent operating levy.
- 4** Includes Board operation, tuition replacement, and general university line-items. (Does not include research, hospitals, or other line-items)  
 A portion of tuition replacement was provided from other State funds, not the General Fund.
- 5** Pupils include recipients of tuition grants as reported by the College Student Aid Commission.

Enrollment numbers at State universities and community colleges are total *Iowa* degree credit students (headcount) from the Iowa Enrollment Report prepared by the Registrar at the University of Iowa for the Iowa Coordinating Council on Post-High School Education.



**TABLE K-24**

**EDUCATION FUNDING FOR IOWA STUDENTS  
FINAL FISCAL YEAR 2005**

**FY 2005 Final**  
Last Updated January 2006

	<b>Note</b>	<b>Iowa Pupils</b>	<b>Property Tax</b>	<b>Property Tax Per Pupil</b>	<b>State Funding</b>	<b>State Funding Per Pupil</b>	<b>Total Funding Per Pupil</b>
<b>K-12</b>							
Public Schools	<b>1</b>	485,011	\$1,025,688,692	\$2,115	\$1,881,273,764	\$3,879	\$5,994
School for the Deaf	<b>2</b>	103			\$8,470,471	\$82,238	\$82,238
Iowa Braille and Sight Saving School	<b>2</b>	33			\$4,740,295	\$143,645	\$143,645
<b>Higher Education</b>							
Community Colleges	<b>3</b>	77,288	19,079,634	\$247	\$139,779,244	\$1,809	\$2,055
State Universities	<b>4</b>	49,511			\$497,045,790	\$10,039	\$10,039
Private Colleges	<b>5</b>	16,060			\$47,157,515	\$2,936	\$2,936

*Numbers may not total due to rounding.*

**Notes:**

- 1** Includes only property tax generated by the school aid formula and included in combined district cost. State Foundation Aid funding to the Department of Human Services is not included.
- 2** Enrollment includes all full-time campus students (Iowa residents and nonresidents).
- 3** Property tax for community colleges includes only the estimated proceeds from the 20.25 cent operating levy.
- 4** Includes Board operation, tuition replacement, and general university line-items. (Does not include research, hospitals, or other line-items). A portion of tuition replacement was provided from other State funds, not the General Fund.
- 5** Pupils include recipients of tuition grants as reported by the College Student Aid Commission.

Enrollment numbers at State universities and community colleges are total *Iowa* degree credit students (headcount) from the Iowa Enrollment Report prepared by the Registrar at the University of Iowa for the Iowa Coordinating Council on Post-High School Education.

TABLE K-25

**EDUCATION FUNDING FOR IOWA STUDENTS**  
**FINAL FISCAL YEAR 2006**

FY 2006 Final Last Updated December 2006							
	Note	Iowa Pupils	Property Tax	Property Tax Per Pupil	State Funding	State Funding Per Pupil	Total Funding Per Pupil
<b>K-12</b>							
Public Schools	1	483,335	\$1,050,369,600	\$2,173	\$1,963,203,523	\$4,062	\$6,235
School for the Deaf	2	74			\$8,810,471	\$119,060	\$119,060
Iowa Braille and Sight Saving School	2	32			\$4,930,295	\$154,072	\$154,072
<b>Higher Education</b>							
Community Colleges	3	77,288	19,548,820	\$253	\$149,579,244	\$1,935	\$2,188
State Universities	4	48,586			\$510,086,902	\$10,499	\$10,499
Private Colleges	5	16,606			\$49,673,575	\$2,991	\$2,991

*Numbers may not total due to rounding.*

**Notes:**

- 1 Includes only State aid and property tax generated by the school aid formula and included in combined district cost. State Foundation Aid funding to the Department of Human Services is included.
- 2 Enrollment includes all full-time campus students (Iowa residents only).
- 3 Property tax for community colleges includes only the estimated proceeds from the 20.25 cent operating levy.
- 4 Includes Board operation, tuition replacement, and general university line-items. (Does not include research, hospitals, or other line-items). A portion of tuition replacement was provided from other State funds, not the General Fund.
- 5 Pupils include recipients of tuition grants as reported by the College Student Aid Commission.

Enrollment numbers at State universities and community colleges are total *Iowa* degree credit students (headcount) from the Iowa Enrollment Report prepared by the Registrar at the University of Iowa for the Iowa Coordinating Council on Post-High School Education.

TABLE K-26

**EDUCATION FUNDING FOR IOWA STUDENTS**  
**FINAL FISCAL YEAR 2007**

FY 2007							
	Note	Iowa Pupils	Property Tax	Property Tax Per Pupil	State Funding	State Funding Per Pupil	Total Funding Per Pupil
<b>K-12</b>							
Public Schools	1	483,105	\$1,090,369,003	\$2,257	\$2,048,342,863	\$4,240	\$6,497
School for the Deaf	2	91			\$9,162,890	\$100,691	\$100,691
Iowa Braille and Sight Saving School	2	29			\$5,127,507	\$176,811	\$176,811
<b>Higher Education</b>							
Community Colleges	3	79,381	20,528,558	\$259	\$159,579,244	\$2,010	\$2,269
State Universities	4	47,993			\$519,556,720	\$10,826	\$10,826
Private Colleges	5	16,600					\$3,021

*Numbers may not total due to rounding.*

**Notes:**

- 1 Includes only State aid and property tax generated by the school aid formula and included in combined district cost. State Foundation Aid funding to the Department of Human Services is included.
- 2 Enrollment includes all full-time campus students (Iowa residents only).
- 3 Property tax for community colleges includes only the estimated proceeds from the 20.25 cent operating levy.
- 4 Includes Board operation, tuition replacement, and general university line-items. (Does not include research, hospitals, or other line-items). A portion of tuition replacement was provided from other State funds, not the General Fund.
- 5 Pupils include recipients of tuition grants as reported by the College Student Aid Commission.

Enrollment numbers at State universities and community colleges are total *Iowa* degree credit students (headcount) from the Iowa Enrollment Report prepared by the Registrar at the University of Iowa for the Iowa Coordinating Council on Post-High School Education.

**TABLE K-27**


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**EDUCATION FUNDING FOR IOWA STUDENTS**  
**FINAL FISCAL YEAR 2008**

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**FY 2008**  
 ESTIMATED (DEC. 2007)

**Total  
 Funding  
 Per Pupil**

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**K-12**

Public Schools	\$6,768
School for the Deaf	\$95,937
Iowa Braille and Sight Saving School	\$303,117

**Higher Education**

Community Colleges	\$2,399
State Universities	\$11,758
Private Colleges	\$3,143

**Notes:**

- |          |  |
|----------|--|
| <b>1</b> | Funding includes property tax receipts related to the operational budgets for K-12 and community colleges  |
| <b>2</b> | Enrollment for Iowa School for the Deaf and Iowa Braille and Sight Savings School includes all full-time campus students (Iowa residents only)           |
| <b>3</b> | State university funding includes Board of Regents Office operations, tuition replacement, and general university line items. (Does not include research |

Courtesy of the Legislative Services Agency (December 2007)